

(19)



JAPANESE PATENT OFFICE

PATENT ABSTRACTS OF JAPAN

(11) Publication number: **11277895 A**

(43) Date of publication of application: **12.10.99**

(51) Int. Cl. **B41M 5/00**  
**B32B 5/18**  
**B41M 5/04**

(21) Application number: **10101728**

(22) Date of filing: **31.03.98**

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(54) **INK JET ACCEPTIVE LAYER TRANSFER SHEET,  
RECORDING SHEET AND MANUFACTURE OF  
RECORDING SHEET**

(57) Abstract:

PROBLEM TO BE SOLVED: To provide a high quality equivalent to an ink jet exclusive paper for bodies to be transferred other than the ink jet exclusive paper.

SOLUTION: A recording sheet 9 is formed by using an acceptive layer transfer sheet 1 with a releasable acceptive layer 3 formed on one face of a base 2 and thermal transferring the acceptive layer 3 onto bodies 8 to be transferred, and the acceptive layer 3 is provided with the porous or granular shape for accepting ink for ink jet. The high picture quality equivalent to the quality provided by an ink jet exclusive paper, therefore, can be provided for bodies 8 to be transferred other than the ink jet exclusive paper regardless of the kind of the bodies to be transferred.

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